

SENATE BILL No. 302

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-8.1-3-25.

Synopsis: State and local finance. Specifies the manner in which certain excise taxes and local taxes collected under the tax amnesty program shall be distributed. Provides that after making the distributions required under the tax amnesty program, the next \$42,000,000 collected under the program must be deposited into the Indiana regional cities development fund. Appropriates \$42,000,000 from the Indiana regional cities development fund for the purpose of funding a third grant under the regional cities initiative.

Effective: Upon passage; July 1, 2016.

Kenley

January 6, 2016, read first time and referred to Committee on Appropriations.



Second Regular Session 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

SENATE BILL No. 302

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-8.1-3-25, AS ADDED BY P.L.213-2015,
2 SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2016]: Sec. 25. Notwithstanding any other law, the
4 department shall deposit the amounts collected under a tax amnesty
5 program carried out under section 17 of this chapter after June 30,
6 2015, as follows:
- 7 (1) **County income tax collected under IC 6-3.5-1.1, IC 6-3.5-6,**
8 **or IC 6-3.5-7 (repealed January 1, 2017) shall be distributed**
9 **to counties in the same manner as otherwise provided by the**
10 **appropriate chapter of the Indiana Code.**
11 (2) **Eight percent (8%) of inheritance tax collected for**
12 **resident decedents shall be distributed to counties in the**
13 **manner provided under IC 6-4.1-9-6.**
14 (3) **County innkeeper's tax collected shall be deposited as**
15 **required by IC 6-9.**
16 (4) **County and municipal food and beverage tax collected**
17 **shall be deposited as required by IC 6-9.**



(5) County admissions taxes collected shall be deposited as required by IC 6-9-13 and IC 6-9-28.

(6) Aircraft license excise tax collected shall be deposited as required by IC 6-6-6.5-21.

(7) Auto rental excise tax collected shall be deposited as required by IC 6-6-9-11.

(8) Supplemental auto rental excise tax shall be deposited as otherwise required by the appropriate chapter of the Indiana Code.

(9) Financial institutions tax collected shall be deposited as required by IC 6-5.5-8-2.

(+)(10) After making the deposits required under subdivisions (1) through (9), the first eighty-four million dollars (\$84,000,000) collected must be deposited into the Indiana regional cities development fund established by IC 5-28-38-2.

(-)(11) After making the deposits required under ~~subdivision~~ subdivisions (1) through (10), the next six million dollars (\$6,000,000) collected shall be transferred to the Indiana department of transportation to reimburse the Indiana department of transportation for money expended by the Indiana department of transportation under IC 8-23-2-18.5 for the operation of the Hoosier State Rail Line. However, the total amount transferred under this subdivision to the Indiana department of transportation may not exceed the lesser of:

(A) six million dollars (\$6,000,000); or

(B) the total amount expended by the Indiana department of transportation under IC 8-23-2-18.5 for the operation of the Hoosier State Rail Line after June 30, 2015, and before July 1, 2017.

(12) After making the deposits required under subdivisions (1) through (11), the next forty-two million dollars (\$42,000,000) collected must be deposited into the Indiana regional cities development fund established by IC 5-28-38-2.

(-)(13) Any remaining amounts collected must be deposited into the state general fund.

SECTION 2. [EFFECTIVE UPON PASSAGE] (a) There is appropriated from the Indiana regional cities development fund established by IC 5-28-38-2 forty-two million dollars (\$42,000,000) for the purpose of funding a third grant under the regional cities initiative.

(b) This SECTION expires June 30, 2017.

SECTION 3. An emergency is declared for this act.

